



Trustees' Financial Summary

FY2015-16

Submit ID: 0029-67524662

03 Blaine County

0029 Chinook H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Nellie Jo Nicholson **Phone #:** (406) 357-2236

(Signature)

(Date)

Chair, Board of Trustees: Pauly Miller

(Signature)

(Date)

County Superintendant Kelly Mills

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	District Fund	LOCAL	2009	
018	Band Rental	LOCAL		
327	Advancing Agriculture Education Program	STATE	2011	NA
340	Vocational Rehabilitation & Blind Services	STATE	340	
602	Vo Ed All Career & Tech Ed Programs	STATE		State
603	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
612	Reading Excellence Act	FEDERAL		84.338

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	173,652.39	34,903.07	538,814.34	
02	Taxes Receivable - Real and Personal (120-149)	10,301.74	1,609.49	2,718.67	
03	Taxes Receivable - Protested (150-159)	25,123.19	3,761.42	6,111.27	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	35,704.15			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	244,781.47	40,273.98	547,644.28	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	831.56			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	831.56			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	35,424.93	5,370.91	8,829.94	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	35,704.15			
38	Reserve for Encumbrances (953)	15.63			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	172,805.20	34,903.07	538,814.34	
52	TOTAL FUND BALANCE/EQUITY	208,524.98	34,903.07	538,814.34	
53	TOTAL LIABILITIES AND FUND BALANCE	244,781.47	40,273.98	547,644.28	

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	5,697.29	13,271.74	17,462.66	10,994.60
02 Taxes Receivable - Real and Personal (120-149)	29.46			9.82
03 Taxes Receivable - Protested (150-159)	107.13			84.72
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	5,833.88	13,271.74	17,462.66	11,089.14
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)			45.30	
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES			45.30	
DEFERRED INFLOWS				
36 Deferred Inflows (680)	136.59			94.54
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget	5,697.29	13,271.74	17,417.36	10,994.60
52 TOTAL FUND BALANCE/EQUITY	5,697.29	13,271.74	17,417.36	10,994.60
53 TOTAL LIABILITIES AND FUND BALANCE	5,833.88	13,271.74	17,462.66	11,089.14

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,846.62			8,780.89
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,846.62			8,780.89
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	7,846.62			8,780.89
52	TOTAL FUND BALANCE/EQUITY	7,846.62			8,780.89
53	TOTAL LIABILITIES AND FUND BALANCE	7,846.62			8,780.89

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,045.74	22,139.63		
02	Taxes Receivable - Real and Personal (120-149)	947.02			
03	Taxes Receivable - Protested (150-159)	1,818.68			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	36,811.44	22,139.63		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,765.70			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	34,045.74	22,139.63		
52	TOTAL FUND BALANCE/EQUITY	34,045.74	22,139.63		
53	TOTAL LIABILITIES AND FUND BALANCE	36,811.44	22,139.63		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,584.73	70,929.67		
02	Taxes Receivable - Real and Personal (120-149)		1,082.12		
03	Taxes Receivable - Protested (150-159)		2,160.75		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	5,584.73	74,172.54		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		3,242.87		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,584.73	70,929.67		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,584.73	70,929.67		
53	TOTAL LIABILITIES AND FUND BALANCE	5,584.73	74,172.54		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			143,921.62	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			143,921.62	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			143,921.62	
52 TOTAL FUND BALANCE/EQUITY			143,921.62	
53 TOTAL LIABILITIES AND FUND BALANCE			143,921.62	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	125,518.91	79,588.73		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	125,518.91	79,588.73		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	125,518.91	79,588.73		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	125,518.91	79,588.73		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	125,518.91	79,588.73		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	356,687.19	352,603.41
1112	District Levy - Personal Property	9,184.43	14,111.51
1113	District Levy - Heavy Motor Vehicles	0.00	36.84
1114	District Levy - Pers Prop/Mobile Homes	926.69	1,449.02
1130	Tax Title and Property Sales	22.07	14.30
1190	Penalties and Interest on Taxes	782.28	1,087.84
1510	Interest Earnings	505.40	678.53
3110	Direct State Aid	560,973.83	557,381.06
3111	Quality Educator	34,039.98	37,097.62
3112	At Risk Student	3,416.76	3,354.72
3113	Indian Education For All	2,958.00	2,902.32
3114	American Indian Achievement Gap	3,000.00	3,485.00
3115	State Spec Ed Allowable Cost Pymt to Districts	22,076.25	23,758.84
3116	Data For Achievement	2,175.00	2,780.00
3118	Natural Resource Development	3,997.59	6,257.49
3120	State Guaranteed Tax Base Aid	160,578.60	140,582.52
3444	State School Block Grant	62,458.71	62,458.71
3445	State Combined Fund School Block Grant	9,565.22	9,565.22
3446	SB96 Block Grant Reimbursement	8,399.77	0.00
3447	SB96 Combined Block Grant Reimbursement	2,998.12	0.00
3460	Montana Oil and Gas Tax	169,993.62	50,414.25
6100	Material Prior Period Revenue Adjustments	0.00	65.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,414,739.51	1,270,084.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	401,745.28	389,200.50
			2XX	Personal Services - Employee Benefits	62,371.76	74,048.50
			5XX	Other Purchased Services	5,202.39	4,728.78
			6XX	Supplies and Materials	18,735.13	20,084.92
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	45,192.80	46,573.83
			2XX	Personal Services - Employee Benefits	6,273.17	10,515.29
			3XX	Purchased Professional and Technical Services	3,500.00	3,500.00
			5XX	Other Purchased Services	3,561.22	3,910.04
			6XX	Supplies and Materials	1,511.65	534.25

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	545.00	545.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	49,986.08	43,943.76
			2XX Personal Services - Employee Benefits	8,417.89	10,178.60
			5XX Other Purchased Services	0.00	275.94
			6XX Supplies and Materials	6,768.80	10,156.92
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	52,736.44	48,499.36
			2XX Personal Services - Employee Benefits	6,256.46	7,902.19
			3XX Purchased Professional and Technical Services	7,023.73	12,410.57
			4XX Purchased Property Services	2,533.00	0.00
			5XX Other Purchased Services	25,087.85	21,738.78
			6XX Supplies and Materials	3,657.50	2,236.84
			810 Dues and Fees	9,012.46	5,805.73
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	44,082.77	56,420.98
			2XX Personal Services - Employee Benefits	13,189.09	6,098.15
			5XX Other Purchased Services	1,010.43	743.58
			6XX Supplies and Materials	3,084.09	2,111.80
			810 Dues and Fees	360.00	480.00
		25XX Support Services - Business			
			5XX Other Purchased Services	1,793.00	214.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	91,455.82	94,549.76
			2XX Personal Services - Employee Benefits	29,702.13	28,372.04
			3XX Purchased Professional and Technical Services	10,504.65	11,552.46
			4XX Purchased Property Services	31,286.34	35,612.62
			5XX Other Purchased Services	0.00	309.71
			6XX Supplies and Materials	8,370.05	13,104.29
			810 Dues and Fees	232.50	0.00
			8XX Other Expenditures	8,653.22	0.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	498.05
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	55,320.27	53,596.73
			2XX Personal Services - Employee Benefits	10,403.65	6,886.44
			5XX Other Purchased Services	696.62	0.00
			6XX Supplies and Materials	3,663.06	441.47
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,428.39	2,261.95



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	94,092.11	110,589.56	
			2XX Personal Services - Employee Benefits	5,615.50	12,445.10	
			3XX Purchased Professional and Technical Services	6.50	75.00	
			5XX Other Purchased Services	0.00	556.56	
			6XX Supplies and Materials	3,989.96	2,898.45	
			810 Dues and Fees	1,029.00	1,089.00	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	21,150.00	23,510.55	
			2XX Personal Services - Employee Benefits	1,382.56	170.29	
			5XX Other Purchased Services	14,326.62	10,517.94	
			6XX Supplies and Materials	348.75	0.00	
			810 Dues and Fees	2,396.00	580.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			4XX Purchased Property Services	5,119.73	5,918.77	
			5XX Other Purchased Services	399.49	826.25	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	64,188.44	76,123.22	
			2XX Personal Services - Employee Benefits	1,182.66	1,573.71	
			5XX Other Purchased Services	26,291.91	20,438.30	
			6XX Supplies and Materials	17,347.95	6,572.28	
			810 Dues and Fees	1,215.00	1,000.00	
	4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	12,900.00	0.00	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	12,536.45	14,999.54	
			2XX Personal Services - Employee Benefits	10,034.22	17,128.46	
			6XX Supplies and Materials	6,054.13	4,000.12	
	999 Undistributed					
	61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	5,445.48	2,950.70	
	9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	15.63	0.00	
490	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials	137.43	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,343,560.21	1,344,007.63	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					288,463.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,270,084.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,344,007.63 (3)
Increase/Decrease of Reserve for Inventories					
This Year	35,704.15	Less Last Year	39,120.93	(4a)	-3,416.78
Increase/Decrease of Reserve for Encumbrances					
This Year	15.63	Less Last Year	2,613.63	(4b)	-2,598.00
					-6,014.78 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					208,524.98 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	77,661.21	55,655.16
	1112 District Levy - Personal Property	1,849.59	2,529.45
	1113 District Levy - Heavy Motor Vehicles	0.00	5.77
	1114 District Levy - Pers Prop/Mobile Homes	184.88	260.32
	1130 Tax Title and Property Sales	4.20	2.13
	1190 Penalties and Interest on Taxes	155.42	206.46
	1510 Interest Earnings	52.10	100.53
	2220 County On-Schedule Trans Reimb	18,245.56	19,486.64
	3210 State On-Schedule Trans Reimb	18,245.58	19,486.65
	3302 State Payment in Lieu of Taxes - FWP	0.00	10,000.00
	3444 State School Block Grant	4,709.44	4,709.44
	3446 SB96 Block Grant Reimbursement	1,600.42	0.00
	3460 Montana Oil and Gas Tax	12,000.00	10,000.00
	6100 Material Prior Period Revenue Adjustments	0.00	56.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		134,708.40	122,498.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	24,972.10	21,689.00
			2XX Personal Services - Employee Benefits	863.21	5,129.37
			3XX Purchased Professional and Technical Services	733.57	936.47
			4XX Purchased Property Services	6,819.86	6,667.50
			5XX Other Purchased Services	80,441.94	99,885.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				113,830.68	134,307.92



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					46,887.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					122,498.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					134,307.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	175.00	(4b)	-175.00	
					-175.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,903.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	108,510.48	95,012.73
	1112 District Levy - Personal Property	2,705.56	3,929.17
	1113 District Levy - Heavy Motor Vehicles	0.00	9.91
	1114 District Levy - Pers Prop/Mobile Homes	272.60	398.93
	1130 Tax Title and Property Sales	6.66	3.41
	1190 Penalties and Interest on Taxes	231.10	310.35
	1510 Interest Earnings	1,256.99	1,618.48
	3460 Montana Oil and Gas Tax	0.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		112,983.39	106,282.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		27XX	Student Transportation Services				
			6XX	Supplies and Materials	2,170.96	1,149.58	
			7XX	Property and Equipment Acquisition	25,982.95	30,495.20	
	999	Undistributed					
		62XX	Resources Transferred to Other School Districts or Cooperatives				
			920	Resources Transferred to Other School Districts or Cooperatives	30,000.00	30,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					58,153.91	61,644.78	

Schedule Of Changes Worksheet			Fund Code 11
Beginning Fund Balance			494,176.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			106,282.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			61,644.78 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			538,814.34 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,245.16	854.16
	1112 District Levy - Personal Property	79.86	105.21
	1113 District Levy - Heavy Motor Vehicles	0.00	0.08
	1114 District Levy - Pers Prop/Mobile Homes	7.00	12.50
	1130 Tax Title and Property Sales	0.00	0.05
	1190 Penalties and Interest on Taxes	5.30	8.89
	1510 Interest Earnings	42.06	38.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,379.38	1,019.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	2,320.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,334.85	8,194.21
			2XX Personal Services - Employee Benefits	0.00	36.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,334.85	10,551.12

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	15,228.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,019.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,551.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,697.29	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	75.55	25.85
	2240 County Retirement Distribution	146,297.82	167,327.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		146,373.37	167,352.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	66,750.57	61,737.02
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	7,429.68	7,245.42
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	6,478.84	7,059.90
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	6,704.40	9,475.60
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	7,212.97	9,183.69
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	14,486.01	14,478.19
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	3,387.68	3,127.85
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	9,102.12	10,030.33
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	1,815.00	2,100.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	15,540.15	18,251.41
	610	Adult Continuing Education Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	412.95	8.52
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	3,512.71	3,736.63
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	6,183.59	8,909.79



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	1,920.44	2,319.80	
910						
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	984.84	0.00	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	6,050.44	0.00	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	21,962.92	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				179,935.31	157,664.15	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					3,583.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					167,352.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					157,664.15	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,271.74	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
001 District Fund		
1910	Rentals	54.00
018 Band Rental		
1910	Rentals	90.00
327 Advancing Agriculture Education Program		
3270	State - Advancing Agriculture Education	2,000.00
340 Vocational Rehabilitation & Blind Services		
3290	State - Other State Grants	26,250.00
602 Vo Ed All Career & Tech Ed Programs		
3900	State Career & Technical Ed Entitlement	10,144.00
603 Vo Ed Carl Perkins Basic Grant		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	3,942.00
612 Reading Excellence Act		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,435.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,915.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
001 District Fund					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		5XX	Other Purchased Services		5,235.48
		23XX Support Services - General Administration			
		810	Dues and Fees		1,383.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX	Personal Services - Salaries		1,935.00
		2XX	Personal Services - Employee Benefits		165.28
		001 Subtotal			8,718.76
018 Band Rental					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		4XX	Purchased Property Services		974.93
		018 Subtotal			974.93
327 Advancing Agriculture Education Program					
	327 State - Advancing Agriculture Education				
		1XXX Instruction			
		6XX	Supplies and Materials		265.69
		327 Subtotal			265.69



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
340	Vocational Rehabilitation & Blind Services				
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		20,808.02
			340 Subtotal		20,808.02
602	Vo Ed All Career & Tech Ed Programs				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		3,134.29
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		338.46
	393	State Career & Technical Ed Entitlement - Health Occupations			
		1XXX	Instruction		
			6XX Supplies and Materials		227.52
			602 Subtotal		3,700.27
603	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		1,218.88
			6XX Supplies and Materials		6,584.92
			603 Subtotal		7,803.80
612	Reading Excellence Act				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			5XX Other Purchased Services		1,606.11
			6XX Supplies and Materials		1,297.00
			810 Dues and Fees		9,255.70
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		2,860.00
			2XX Personal Services - Employee Benefits		486.46
			612 Subtotal		15,505.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					57,776.74



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					23,279.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,915.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					57,776.74 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,417.36 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 District Fund	54.00	8,718.76	-8,664.76
018 Band Rental	90.00	974.93	-884.93
327 Advancing Agriculture Education Program	2,000.00	265.69	1,734.31
340 Vocational Rehabilitation & Blind Services	26,250.00	20,808.02	5,441.98
602 Vo Ed All Career & Tech Ed Programs	10,144.00	3,700.27	6,443.73
603 Vo Ed Carl Perkins Basic Grant	3,942.00	7,803.80	-3,861.80
612 Reading Excellence Act	9,435.00	15,505.27	-6,070.27
Total	51,915.00	57,776.74	-5,861.74



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	54.03	3.57
	1114 District Levy - Pers Prop/Mobile Homes	0.00	1.82
	1130 Tax Title and Property Sales	0.00	0.05
	1190 Penalties and Interest on Taxes	0.00	0.07
	1340 Fees for Adult Education	8,682.45	1,857.70
	1510 Interest Earnings	38.19	35.41
	3460 Montana Oil and Gas Tax	0.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,774.67	6,898.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,614.69	110.26
			2XX Personal Services - Employee Benefits	15.35	0.59
			5XX Other Purchased Services	11,022.48	4,910.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,652.52	5,021.40

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	9,117.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,898.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,021.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,994.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,000.00	1,300.00
	1510 Interest Earnings	421.72	23.23
	1982 Summer Session - Driver's Education Fees	3,300.00	3,100.00
	3260 State Driver's Education Reimbursement	3,208.23	2,799.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,929.95	7,223.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	2,835.00	4,602.05
			2XX	Personal Services - Employee Benefits	14.86	24.47
			4XX	Purchased Property Services	4,503.00	3,136.35
			6XX	Supplies and Materials	712.28	487.32
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.01	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,065.15	8,250.19	

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						8,873.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,223.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,250.19 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,846.62 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.76	24.94
	5300 Operating Transfers from Other Funds	5,445.48	2,950.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,480.24	2,975.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		1,437.66	0.00
		2XX Personal Services - Employee Benefits		7.53	0.00
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		9,497.07	2,688.49
		2XX Personal Services - Employee Benefits		0.00	6.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,942.26	2,695.40

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					8,500.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,975.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,695.40 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,780.89 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	33,196.57	33,460.78	
	1112 District Levy - Personal Property	697.78	1,308.65	
	1113 District Levy - Heavy Motor Vehicles	0.00	3.51	
	1114 District Levy - Pers Prop/Mobile Homes	67.99	132.22	
	1130 Tax Title and Property Sales	1.22	0.91	
	1190 Penalties and Interest on Taxes	55.84	92.60	
	1510 Interest Earnings	34.13	108.84	
	3281 State Technology Aid	1,260.64	1,218.67	
	3460 Montana Oil and Gas Tax	32,000.00	20,000.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		67,314.17	56,326.18	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		23,076.43	28,038.33
		4XX Purchased Property Services		1,173.19	25.43
		5XX Other Purchased Services		0.00	125.00
		6XX Supplies and Materials		21,816.73	19,545.42
		810 Dues and Fees		1,775.45	3,206.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				47,841.80	50,941.14

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					28,660.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					56,326.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,941.14 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,045.74 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	951.87	0.00
	3460 Montana Oil and Gas Tax	17,000.00	5,000.00
	6100 Material Prior Period Revenue Adjustments	1,954.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,905.87	5,000.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			5XX	Other Purchased Services	0.00	710.13
			6XX	Supplies and Materials	95.38	0.00
		25XX	Support Services - Business			
			5XX	Other Purchased Services	0.00	336.06
			6XX	Supplies and Materials	418.55	3,660.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				513.93	4,706.86	

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						21,846.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,000.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,706.86 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						22,139.63 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	29.98	41.31	
	1910 Rentals	12,500.00	13,740.97	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,529.98	13,782.28	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		6,308.81	6,465.21
		2XX Personal Services - Employee Benefits		26.03	1,068.31
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		9,735.55	7,524.60
		6XX Supplies and Materials		7,142.58	2,552.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				23,212.97	17,610.60

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						9,413.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,782.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,610.60 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,584.73 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	37,664.86	38,163.78
	1112 District Levy - Personal Property	573.33	1,495.19
	1113 District Levy - Heavy Motor Vehicles	0.00	4.01
	1114 District Levy - Pers Prop/Mobile Homes	51.48	153.05
	1130 Tax Title and Property Sales	0.00	1.02
	1190 Penalties and Interest on Taxes	38.60	94.70
	1510 Interest Earnings	203.50	228.39
	3460 Montana Oil and Gas Tax	15,000.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>53,531.77</u>	<u>45,140.14</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	21,232.47	22,213.48
			6XX Supplies and Materials	795.00	884.66
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	39,965.00	27,414.00
490					
	190 School Safety Projects				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	20,149.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>82,141.92</u>	<u>50,512.14</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	76,301.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,140.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,512.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	70,929.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	108.47	109.62
	1700 Student Extracurricular Activity Receipts	272,102.61	272,435.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>272,211.08</u>	<u>272,544.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	256,898.64	252,578.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>256,898.64</u>	<u>252,578.44</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	123,955.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	272,544.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	252,578.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	143,921.62	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	35,206.93	37,763.37
XX	39X	1XXX	112 Certified Teacher Staff Salaries	94,092.11	110,589.56
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	368,905.18	354,793.14
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	888.56	3,619.27
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	21,537.21	20,579.22
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	41,959.45	19,970.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	31,055.00	7,444.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	2,320.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,563.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,563.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,854.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	29,611.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	71,417.71
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	53,596.73	8,194.21	0.00	0.00	0.00
280	1XXX	2XX	6,886.44	36.91	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	441.47	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,261.95	0.00	0.00	0.00	0.00
Totals			63,186.59	8,231.12	0.00	0.00	0.00

71,417.71

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	120,400.00	0.00	0.00	0.00	120,400.00
Land Improvements	181,313.26	0.00	13,970.00	0.00	195,283.26
Buildings	1,864,276.77	0.00	6,000.00	0.00	1,870,276.77
Machinery and Equipment	1,034,812.00	0.00	37,939.20	0.00	1,072,751.20
Totals at Historical Cost	3,200,802.03	0.00	57,909.20	0.00	3,258,711.23
Depreciation					
Improvement Accum	63,402.53	0.00	8,517.34	0.00	71,919.87
Building Accum	981,169.61	0.00	33,675.70	0.00	1,014,845.31
Machinery and Equipment Accum	694,462.12	0.00	64,418.68	0.00	758,880.80
Total Accumulated Depreciation	1,739,034.26	0.00	106,611.72	0.00	1,845,645.98
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,461,767.77	0.00	-48,702.52	0.00	1,413,065.25

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	34,704.35	0.00	0.00
School Administration (24XX)	3,854.15	0.00	0.00
Operations and Maintenance (26XX)	6,182.91	0.00	0.00
Transportation (27XX)	49,650.92	0.00	0.00
Extracurricular (34XX, 35XX)	12,219.39	0.00	0.00
Total Depreciation for FY2016	106,611.72	0.00	0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	80,916.95	0.00	0.00	2,312.22	78,604.73	11,790.71	66,814.02
Other Post Employment Benefits	81,332.00	0.00	0.00	0.00	81,332.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	162,248.95	0.00	0.00	2,312.22	159,936.73	11,790.71	66,814.02

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	195,530.40	13,852.23	0.00	209,382.63
Net Pension - TRS	705,248.87	89,115.88	0.00	794,364.75